

STATE OF WISCONSIN
DEPARTMENT OF HEALTH AND FAMILY SERVICES
DIVISION OF MANAGEMENT AND TECHNOLOGY
BUREAU OF FISCAL SERVICES

RECONCILIATION BULLETIN

TOPIC: Year-End Reconciliation Bulletin 04-05	ISSUE DATE: 5/26/04
TITLE: Year-End Reconciliation Information--Salary and Fringe Benefits	REVISION DATE:
AUTHORIZED BY: Cheryl Thompson, DHFS Reconciler Bureau of Fiscal Services	PAGE 1 OF 2

PROCEDURES

Per the March 25, 2004 memo from the Department of Administration, the following schedule indicates which salary and fringe data is to be included in SFY 04.

1. Salaries and Wages:

Payroll 14-B for the pay period June 13 through June 26 is the last bi-weekly payroll, which is chargeable to SFY 04. Length of Service
Payroll paid June 30, 2004 will also be charged to SFY 04.

2. **Fringe Benefits:**

The state matching fringe benefit expenditures will be coded per the following schedule:

Proper Fiscal Year Coding for Salaries and Fringe Benefits
(In accordance with proper accounting theory)

[illegible]

3. At time of document preparation, fiscal year on the document is determined by the date the payment is due to the Department of Employee Trust Funds (ETF). DOA will prepare JV's to ensure financial data is correctly recorded. Non-payroll fringe documents are considered to be immaterial by DOA and will not be adjusted by DOA as prepaid items.
4. General and Teachers retirement payments to ETF for pay periods 13 & LOSP are due July 20, 2004. The payment for PP14 is due August 20, 2004.
5. **Program Administrative Fees for Employee Reimbursement Accounts (ERA).**

The ERA administrative fee is in effect for plan year 2004. The administrative fee is 50 cents per month for each health plan contract that has an employer-paid share reported to the Dept. of Employee Trust Funds (ETF).

The expenditure for ERA administrative fees that is tacked onto each Health Insurance Premium is a current month expenditure and does not roll into the new year.

CONTACT PERSON

If there are any questions, call Tim Lubinsky at (608) 267-9334.